## WHAT IS CLAIMED IS:

- 1. A siloxane resin composition comprising  $R^1SiO_{3/2}$  siloxane units and  $(R^2O)_bSiO_{(4-b)/2}$  siloxane units wherein  $R^1$  is independently selected from the group consisting of alkyl having 1 to 5 carbon atoms,  $R^2$  is independently selected from the group consisting of branched alkyl groups having 3 to 30 carbon atoms and branched substituted alkyl groups having 3 to 30 carbon atoms, b is from 1 to 3, the siloxane resin contains a molar ratio of  $R^1SiO_{3/2}$  units to  $(R^2O)_bSiO_{(4-b)/2}$  units of 1:99 to 99:1 and the sum of  $R^1SiO_{3/2}$  units and  $(R^2O)_bSiO_{(4-b)/2}$  units is at least 50 percent of the total siloxane units in the resin composition.
- 2. The siloxane resin composition as claimed in claim 1, wherein the molar ratio of  $R^1SiO_{3/2}$  units to  $(R^2O)_bSiO_{(4-b)/2}$  units is 40:60 to 98:2 and the sum of  $R^1SiO_{3/2}$  units and  $(R^2O)_bSiO_{(4-b)/2}$  units is at least 70 percent of the total siloxane units in the siloxane resin composition.
- 3. The siloxane resin composition as claimed in claim 1, wherein  $\mathbb{R}^1$  is methyl and  $\mathbb{R}^2$  is a tertiary alkyl having 4 to 18 carbon atoms.
- 4. The siloxane resin composition as claimed in claim 1, wherein  $\mathbb{R}^2$  is t-butyl.

- 5. A method for preparing a siloxane resin comprising  $R^1SiO_{3/2}$  siloxane units and  $(R^2O)_bSiO_{(4-b)/2}$  siloxane units where b is from 1 to 3, which comprises: combining
- (a) a silane or a mixture of silanes of the formula  $R^1SiX_3$ , where each  $R^1$  is independently selected from the group consisting of alkyl having 1 to 5 carbon atoms, where X is a independently a hydrolyzable group or a hydroxy group;
- (b) a silane or a mixture of silanes of the formula  $(R^2O)_c SiX_{(4-c)}$ , where  $R^2$  is independently selected from the group consisting of branched alkyl groups having 3 to 30 carbon atoms and branched substituted alkyl groups having 3 to 30 carbon atoms, c is from 1 to 3, X is a hydrolyzable group or a hydroxy group, silane (a) and silane (b) are present in a molar ration of silane (a) to silane (b) of 1:99 to 99:1; and
- (c) water, for a time and temperature sufficient to effect the formation of the siloxane resin.
- 6. The method as claimed in claim 5 further comprising a solvent.
- 7. The method as claimed in claim 5, wherein  $R^1$  is methyl and  $R^2$  is a tertiary alkyl group having 4 to 18 carbon atoms.
- 8. The method as claimed in claim 5, wherein  $\mathbb{R}^1$  is methyl and  $\mathbb{R}^2$  is t-butyl.
- 9. The method as claimed in claim 5, wherein the water is present in a range from 0.5 to 2.0 moles of water per mole of X in silane (a) and silane (c).
- 10. The method as claimed in claim 5, wherein the water is present in a range from 0.5 to 2.0 moles of water per mole of X in silane (a) and silane (c).

- 11. A method of forming an insoluble porous resin, which comprises:
- (A) heating the siloxane resin of claim 1 for a time and temperature sufficient to effect curing of the siloxane resin,
- (B) further heating the siloxane resin for a time and temperature sufficient to effect removal of the  $R^2O$  groups from the cured siloxane resin, thereby forming an insoluble porous resin.
- 12. The method as claimed in claim 11, where the heating in step (A) is from greater than 20°C to 350°C and the further heating in step (B) is from greater than 350°C to 600°C.
- 13. The method as claimed in claim 11, where the curing of the siloxane resin and removal of the R<sup>2</sup>O groups from the cured siloxane resin is done in a single step.
- 14. The method as claimed in claim 11, wherein the insoluble porous resin has dielectric constant from 2.1 to 3.0, a porosity from 2 to 40 volume percent and a modulus from 1.9 to 20 GPa.

- 15. A method of forming an insoluble porous coating on a substrate comprising the steps of
- (A) coating the substrate with a coating composition comprising a siloxane resin composition comprising  $R^1SiO_{3/2}$  siloxane units, and  $(R^2O)_bSiO_{(4-b)/2}$  siloxane units wherein  $R^1$  is independently selected from the group consisting of alkyl having 1 to 5 carbon atoms and  $R^2$  is independently selected from the group consisting of branched alkyl groups having 3 to 30 carbon atoms and substituted branched alkyl groups having 3 to 30 carbon atoms, b is from 1 to 3, the siloxane resin composition contains a molar ratio of  $HSiO_{3/2}$  units to  $(R^2O)_bSiO_{(4-b)/2}$  units of 1:99 to 99:1 and the sum of  $R^1SiO_{3/2}$  units and  $(R^2O)_bSiO_{(4-b)/2}$  units is at least 50 percent of the total siloxane units in the resin composition;
- (B) heating the coated substrate for a time and temperature sufficient to effect curing of the coating composition, and
- (C) further heating the coated substrate for a time and temperature sufficient to effect removal of the R<sup>2</sup>O groups from the cured coating composition, thereby forming an insoluble porous coating on the substrate.
- 16. The method as claimed in claim 15, where the heating in step (B) is from greater than 20° to 350°C and the further heating in step (C) is from greater than 350° to 600°C.
- 17. The method as claimed in claim 15, where the curing and removal of the R<sup>2</sup>O groups is done in a single step at a temperature within a range of greater than 20°C to 600°C.
- 18. The method as claimed in claim 17, where the removal of the  $R^2O$  groups is done at a temperature within a range of greater than 350°C to 600°C.

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- 19. The method as claimed in claim 15, wherein the insoluble porous coating has a dielectric constant in the range of 2.1 to 3.0, a porosity of 2 to 40 volume percent, and a modulus in the range of 1.9 to 20 GPa.
- 20. An electronic substrate having an insoluble porous coating prepared by the method of claim 15.